

§ 19.592

§ 19.592 Tank record of wine and spirits of less than 190° of proof.

A proprietor must keep a record for each tank (including each bulk conveyance) containing wine or spirits of less than 190° of proof. The record must show deposits into, withdrawals from, and the balance remaining in, each tank in the storage account. A proprietor must prepare a new record each time wine or spirits are deposited into an empty tank and must make entries each day that transactions occur. Tank records must show the following details:

- (a) The identification of the tank;
- (b) The tank record serial number, beginning with "1" for each record initiated on or after January 1 of each calendar year;
- (c) The date of each transaction;
- (d) For spirits, the kind of spirits and, as applicable,—
 - (1) For domestic spirits, the plant number and name of the producer, or, for blended rums or brandies, the plant number and name of the warehouseman;
 - (2) For imported spirits, the country of origin and the name and plant number of the warehouseman;
 - (3) For Puerto Rican or Virgin Island spirits, the name of the producer;
 - (4) The number and average proof gallon content of packages of spirits dumped in the tank, or a notation indicating the deposit of spirits in the tank by pipeline; and
 - (5) If subject to age labeling requirements under part 5 of this chapter, the age of the youngest spirits in years, months and days, each time that spirits are deposited;
- (e) For wine, the kind and the tax rate imposed by 26 U.S.C. 5041;
- (f) The wine gallons of wine, or proof gallons of spirits, deposited into the tank;
- (g) The wine gallons of wine, or proof gallons of spirits, withdrawn from the tank;
- (h) Any related transaction form or record and its serial number for deposits and withdrawals;
- (i) The wine gallons of wine, or proof gallons of spirits, remaining in the tank, recorded at the end of each month; and

27 CFR Ch. I (4–1–16 Edition)

- (j) Any gain or loss disclosed by inventory or on emptying of the tank.

(26 U.S.C. 5207)

§ 19.593 Tank summary record for spirits of 190° or more of proof.

(a) *General.* A proprietor must keep a tank summary record for spirits of 190° or more of proof held in storage tanks. The record must show the proof gallons deposited into, withdrawn from, and remaining in the tanks in the storage account. The proprietor must prepare a separate tank summary record for each kind of spirits of 190° or more of proof. The proprietor must make an entry for each day on which a transaction occurs, and the entry must summarize the individual transactions shown on the deposit records.

(b) *Arrangement of records.* The proprietor must prepare and arrange the tank summary records as follows:

- (1) For domestic spirits, by the name of the producer or warehouseman;
- (2) For imported spirits, by the name of the warehouseman who received the spirits from customs custody; and
- (3) For spirits from Puerto Rico or the Virgin Islands, by the name of the producer in Puerto Rico or the Virgin Islands.

(c) *Details of records.* Tank summary records must show the following details:

- (1) The kind of spirits;
- (2) The date of the transactions summarized;
- (3) The proof gallons deposited;
- (4) The proof gallons withdrawn;
- (5) The proof gallons remaining in tanks; and
- (6) Any gain or loss disclosed by inventory or on emptying of the tanks covered by the tank summary record.

(26 U.S.C. 5207)

PROCESSING RECORDS

§ 19.596 Processing records in general.

A proprietor who processes spirits must maintain daily records of transactions and operations in the processing account relating to:

- (a) The manufacture of distilled spirits products;
- (b) Finished products;
- (c) The denaturation of spirits; and